

**UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF NEW YORK**

In re

ORION HEALTHCORP, INC., ET AL.,

Debtor.

Chapter 11

Case No. 18-71748 (AST)

HOWARD M. EHRENBERG, IN HIS  
CAPACITY AS LIQUIDATING TRUSTEE  
OF ORION HEALTHCORP, INC., ET AL.,

Adv. Proc. No. 20-08049 (AST)

Civil Case No. 25-cv-02032 (RPK)

Plaintiff-Appellee- Cross Appellant,

v.

ARVIND WALIA; NIKNIM  
MANAGEMENT, INC.,

Defendant-Appellants-Cross-Appellees.

**CROSS-APPELLANT’S DESIGNATION OF RECORD OF ITEMS TO BE INCLUDED  
IN RECORD RE: CROSS-APPEAL; STATEMENT OF ISSUES ON CROSS-APPEAL**

Appellee, Howard M. Ehrenberg, in his capacity as Liquidating Trustee of Orion Healthcorp., Inc., (the “Cross-Appellant”) hereby submits *Cross-Appellant’s Designation Of The Record Of Items To Be Included In The Record Re: Notice Of Cross-Appeal* of Judgment and Order Granting and Denying In Part Judgment Against Arvind Walia and Niknim Management, Inc. (the “**Designation**”), and *Statement of Issues on Cross-Appeal* as follows:

**CROSS-APPELLANT’S DESIGNATION OF THE RECORD**

1. Amended Complaint [Docket No. 22].
2. Answer [Docket No. 23].
3. Motion For Summary Judgment or in the Alternative, Summary Adjudication as Against Defendants Arvind Walia and Niknim Management, Inc. [Docket No. 53].

4. Statement of Undisputed Facts / Joint Statement of Uncontroverted Facts in Support of Plaintiff's Motion for Summary Judgment or, in the Alternative, Summary Adjudication; Plaintiff's Additional Statement of Facts Filed by Jeffrey P Nolan on behalf of Howard M Ehrenberg [Docket No. 54].

5. Affidavit of Jeffrey P. Nolan in Support of Motion for Summary Judgment, or in the Alternative, Summary Adjudication as Against Defendants Arvind Walia and Niknim Management, Inc. [Docket No. 55].

6. Affidavit in Support / *Affidavit of Edith Wong in Support of Motion for Summary Judgment, or in the Alternative, Summary Adjudication as Against Defendants Arvind Walia and Niknim Management, Inc.* [Docket No. 56].

7. Affidavit in Support / Affidavit of Frank A. Lazzara in Support of Motion for Summary Judgment, or in the Alternative, Summary Adjudication. [Docket No. 57].

8. Statement / Request for Judicial Notice in Support of Plaintiff's Motion for Summary Judgment, or in the Alternative, Summary Adjudication as Against Defendants Arvind Walia and Niknim Management, Inc. [Docket No. 58].

9. Affidavit of Arvind Walia in Opposition to Plaintiff's Motion for Summary Judgment [Docket No. 64].

10. Brief of Defendants in Opposition to Motion for Summary Judgment [Docket No. 65].

11. Affirmation of Sanford P. Rosen in Opposition to Motion for Summary Judgment [Docket No. 66].

12. Opposition of Arvind Walia to Plaintiff's Motion for Summary Judgment [Docket No. 67].

13. Memorandum of Law in Opposition to Plaintiff's Motion for Summary Judgment [Docket No. 68].

14. Objection and Request to Strike the Affidavit of Arvind Walia Submitted in Opposition to Plaintiff's Motion for Summary Judgment, or in the Alternative, Summary Adjudication [Docket No. 71].

15. Reply Brief in Support of Motion for Summary Judgment, or in the Alternative, Summary Adjudication as Against Defendants Arvind Walia and Niknim Management, Inc. [Docket No. 72].

16. Affidavit in Support / Affidavit of Jeffrey P. Nolan in Support of Plaintiffs Motion for Summary Judgment, or in the Alternative, Summary Adjudication [Docket No. 73].

17. Partial Judgment Against Niknim Management, Inc. [Docket No. 117].

18. Trial Brief of Plaintiff, Howard M. Ehrenberg in his capacity as Liquidating Trustee of Orion Healthcorp, Inc. [Docket No. 131].

19. Trial Affidavit of Craig Jacobson, Expert [Docket No. 132].

20. Trial Affidavit of Plaintiff's Expert, Max Mitchell [Docket No. 133].

21. Trial Affidavit of Frank Lazzara [Docket No. 134].

22. Joint Pre-trial Memorandum and Pre-Trial Submissions [Docket No. 137].

23. Plaintiff's Conclusions of Law [Docket No. 138].

24. Letter to the Court Pursuant to Order entered on July 25, 2024. Filed by Sanford P Rosen [Docket No. 145].

25. Letter to Honorable Alan S. Trust Pursuant to Trial Order Entered on July 24, 2024 Filed by Jeffrey P Nolan [Docket No. 147].

26. Notice of Errata and Lodging of Corrected Exhibit A to Trial Brief of Plaintiff (Lodging April 10, 2024 Transcript of Ruling) [Docket No. 148].

27. Order Granting and Denying in Part Judgment against Defendants Arvind Walia and Niknim Management Inc. [Docket No. 153].
28. November 20, 2024 Ruling Conference Transcript [Docket No. 154].
29. Judgment by U.S. District Court, Eastern District of New York [Docket No. 156.]
30. Judgment Against Arvind Walia and Niknim Management, Inc. [Docket No. 157].
31. Notice of Appeal [Docket No. 159].
32. Notice of Cross-Appeal [Docket No. 168].
33. Transcript of July 24, 2024, Trial.

### **STATEMENT OF ISSUES ON CROSS-APPEAL**

1. Where The Defense To The First Transfer Of Receipt Of An Intentional Or Constructively Fraudulent Transfer Was Premised On A Contract Which Included The Defendants' Admission The Contract Purposely Misstated The Purchase Price And Diverted Millions Of Dollars To Insiders, While At The Same Time Not Paying Creditors, Did The Bankruptcy Court Error In Ruling That The Trustee Failed To Carry His Burden To Establish The Intent To Hinder, Delay, Or Defraud Either Present Or Future Creditors.
2. Did The Bankruptcy Court Misapply NY Debt & Cred Law 273 In Holding The First Transfer Was Made In Good Faith Where Two Insiders Paid An Alleged Antecedent Debt, At the Same Time Unsecured Creditors Were Not Being Paid, Were Forced To Sue And Which Debts Remained Unpaid At The Time Of The Bankruptcy Filing?

3. At Trial, Did The Defendants Submit Any Admissible Evidence That The First Transfer Of \$2.5M Made On April 15, 2016, Resulted In Any Value, Let Alone Reasonably Equivalent Value, Added To The Estate Of The Debtor That Otherwise Would Be Available To Creditors?

Dated: May 5, 2025

PACHULSKI STANG ZIEHL & JONES LLP

By /s/ Jeffrey P. Nolan

Ilan D. Scharf, Esq.  
Jeffrey P. Nolan, Esq. (admitted *pro hac vice*)  
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*Counsel for Howard M. Ehrenberg in his  
capacity as the Liquidating Trustee of Orion  
Healthcorp, Inc., et al.*

**CERTIFICATE OF SERVICE**

STATE OF NEW YORK     )  
                                      )  
COUNTY OF NEW YORK    )

I, Rolanda Mori, am over the age of eighteen years, am employed by Pachulski Stang Ziehl & Jones LLP. I am not a party to the within action; my business address is 10100 Santa Monica Blvd., 13th Floor, Los Angeles, CA 90067-4003.

On May 5, 2025, in addition to service via the Court's ECF system, I caused a true and correct copy of the following document to be served via electronic mail upon parties set forth on the service list annexed hereto as Exhibit A.

- *Cross-Appellant's Designation Of Record Of Items To Be Included In Record Re: Cross-Appeal; Statement Of Issues On Cross-Appeal*

I declare under penalty of perjury, under the laws of the State of New York and the United States of America that the foregoing is true and correct.

/s/ Rolanda Mori

Rolanda Mori

**EXHIBIT A****SERVICE BY E-MAIL**

<b>NAME</b>	<b>NOTICE NAME</b>	<b>EMAIL</b>
Sanford P. Rosen, Esq. Paris Gyparakis, Esq. <b>ROSEN &amp; ASSOCIATES, P.C.</b> 747 Third Avenue New York, NY 10017-2803	<i>Defendants Arvind Walia and Niknim Management Inc.</i>	<a href="mailto:srosen@rosenpc.com">srosen@rosenpc.com</a> <a href="mailto:pgyparakis@rosenpc.com">pgyparakis@rosenpc.com</a>
Eugene Ronald Scheiman, Esq. <b>The Law Office of Eugene R. Scheiman</b> 570 Lexington Avenue Suite 1600 New York, NY 10022 Email:	<i>Defendants Arvind Walia and Niknim Management Inc.</i>	<a href="mailto:eugene.scheiman@scheimanlaw.com">eugene.scheiman@scheimanlaw.com</a>